

BUCK CONSULTANTS, LLC

500 Grant Street

Suite 2900

Pittsburgh, PA 15219

Telephone: 412-394-3078

Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.)	
	)	Jointly Administered
)	

**COVER SHEET TO FOURTH APPLICATION OF BUCK CONSULTANTS, LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AS PENSION AND BENEFITS ACTUARY TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Name of Applicant	Buck Consultants, LLC
Role In Case	Pension and Benefits Actuary to Official Creditors' Committee
Date of Retention	May 30, 2006 (<i>nunc pro tunc</i> to January 23, 2006)
Period Covered	June 1, 2007 through September 30, 2007

Current Application

Fees Requested	\$27,576.00
Expenses Requested	\$00.00
Total Fees and Expenses Requested	\$27,576.00
Blended Hourly Rate	\$520.30

This is a(n) X interim final application

Section 1: Fee Summary

	<u>To Date</u>	<u>Current Period</u>
Total Fees Requested	\$ 125,347.00	\$ 27,576.00
Total Disbursements Requested	\$ 00.00	\$ 00.00
Total Fees Previously Allowed	\$124,107.00	\$ 00.00
Total Disbursement Previously Allowed	\$ 00.00	\$ 00.00
Total Previously Received by Applicant	\$123,370.20	\$ 00.00

Section II: Professional Summary

<u>Professional</u>	<u>Professional Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total*</u>
Jeffrey Johns	Consultant Retirement	1.00	\$308.00	\$ 308.00
Mary P. Mitchell	Principal-Retirement	49.00	519.18*	25,440.00
Peter McCormick	Principal-Benefits Consultant	1.00	628.00	628.00
Robin B. Simon	Principal-Consulting Actuary	2.00	600.00	1,200.00
Total		53.00	\$520.30	\$27,576.00

Section III: Compensation by Project Category

<u>Project Category</u>	<u>Hours Billed</u>	<u>Blended Rate</u>	<u>Totals</u>
Due Diligence Actuarial Review	18.00	\$520.00	9,360.00
DB Valuation Qualified Services	34.00	517.29	17,588.00
Legal Consulting/Program Design	1.00	628.00	628.00
Total Hours and Fees	53.00	\$520.30	\$27,576.00

Section IV: Expenses Summary

None

*As of July 1, 2007, Mary Mitchell's billable rate was increased from \$500 to \$520 per hour.

BUCK CONSULTANTS, LLC

500 Grant Street

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Pittsburgh, PA 15219

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Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.)	
	)	Jointly Administered
)	

**FOURTH APPLICATION OF BUCK CONSULTANTS, LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AS PENSION AND BENEFITS ACTUARY TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Pursuant to section 330 and 503(b)(1)(A) of chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. Section 330, adopted on January 30, 1996 (the "UST Guidelines" collectively with the Local Guidelines, the "Guidelines"), Buck Consultants, LLC ("Buck"), as Pension and Benefits Actuary to the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 case of Delphi Corporation and its debtor affiliates (collectively, the "Debtors"), respectfully submits this application for (i)

allowance for compensation totaling \$27,576.00 incurred by Buck from June 1, 2007 through and including September 30, 2007 (the "Compensation Period"). In support of this application, Buck respectfully represents:

1. On October 8, 2005, thirty-nine of the above-referenced debtors ("Debtors") filed their respective voluntary petitions for reorganization under Chapter 11 of the Bankruptcy Code. The Debtors are continuing in possession of their property and operating their businesses as Debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. On October 14, 2005, three additional Debtors filed voluntary petitions.

2. Buck is a wholly owned subsidiary of Affiliated Computer Services, Inc. ("ACS") and maintains an office, among others, at 500 Grant Street, Suite 2900, Pittsburgh, PA 15219. Buck was retained as Pension and Benefits Actuary to the Committee *nunc pro tunc* to January 23, 2006 by order of this Court dated May 30, 2006.

3. By Order dated November 4, 2005 (the "Administrative Order"), the Court established a procedure for interim compensation and reimbursement of expenses for all professionals in these cases. In particular, the Administrative Order provides that, absent objection, upon the expiration of twenty days after the service of monthly fee statements, the Debtors are authorized to pay each professional an amount equal to 80% of the fees and 100% of the expenses requested in their respective monthly fee statements.

4. Pursuant to the Administrative Order, Buck served three monthly fee statements in these cases for the months of June 2007 through and including September 2007 (the "Monthly Statement"). To date, the Debtors have paid Buck \$123,370.20. However, Debtor's have not paid any fees incurred by Buck during the period from June 2007 through September 2007.

5. By this Application, Buck seeks interim allowance of compensation incurred during the Compensation Period and reflected in Buck's Monthly Statements. Buck also seeks payment of all outstanding holdbacks owing with respect to the Monthly Statements.

6. During the Period, Mary P. Mitchell has undertaken the supervisory responsibilities for Buck's efforts on behalf of the Committee. Ms. Mitchell is a Principal-Retirement in Buck's Pittsburgh office. Ms. Mitchell's academic credentials include, Bachelor's Degree in Applied Mathematics from the University of Pittsburgh, Associate of the Society of Actuaries, Enrolled Actuary and Member of the American Academy of Actuaries. Additionally, she has over 20 years of experience in the actuarial consulting field and her day-to-day responsibilities include plan design, valuation of qualified and nonqualified retirement plans and accounting issues.

**SUMMARY OF SERVICES PERFORMED
DURING THE COMPENSATION PERIOD**

7. As reflected in attached Fourth Fee Application Cover Sheet (the "Cover Sheet") Buck has rendered 53.00 hours of professional services to the Committee. Based upon the nature of the services rendered, the time required to provide such services, the value of such services to the Committee and the cost of comparable services in non-bankruptcy cases, Buck believes that the allowed compensation for services rendered to the Committee should not be less than \$27,576.00. This total represents 53.00 hours of Buck professional time, at a blended average hourly rate of \$520.30. The hourly rate for each professional who performed services for the Committee during the Compensation Period is set forth in the Cover Sheet.

8. In accordance with the Local Guidelines, a detailed chronological narrative of time spent (divided among two primary descriptive billing categories), the dates and descriptions of the services rendered and the identity of the professionals who provided such services on behalf of the Committee during the Compensation Period are attached hereto as Exhibit A.

9. Buck respectfully supplements the attached Billing Detail with following narrative summary of services rendered by Buck during the Compensation Period:

(a) **Services in Connection Pension and OPEB Related Services.** During the Compensation Period Buck devoted 53.00 hours and fees totaling \$27,576.00 in connection with review and analysis of 2007 cash contributions to Pension and OPEB, including review, analysis and comparison of Memorandum of Understanding, Term Sheet and attachments; comments on pension and OPEB sections of UAW, IAM, IBEW, and IUOE memos; preparation regarding pension and OPEB discussions with client; review and comments to memo in preparation for and attendance at July 9th conference call of professionals; review of Benefit Guarantee agreement; preparation of pension/OPEB questions regarding the Term Sheet; and review of Benefit Guarantee agreement; review of and comments on the pension and OPEB sections of the USW memo; review of Business Plan and back-up material to Business Plan; review and comments on Section 7.22(e) of reorganization plan; review of Global Settlement Agreement and comments on pension and OPEB sections including estimate of service cost reimbursement to GM and numerous Client conferences regarding the foregoing.

(b) **Services Relating to Billing & Fee Application.** Applicant has not included any fees for these services during the Fourth Period.

Certification

10. As required by the Guidelines, a certification that the facts set forth in this Application are true and correct, and that this Application complies with the Guidelines, is attached hereto as Exhibit B.

Buck Is A Disinterested Person and Holds no Adverse Interest

11. All professional services for which allowance is requested in this Application were performed by Buck on behalf of the Committee, and were not on behalf of any other entity or person. As described in the Affidavit of Mary P. Mitchell of Buck Consultants, LLC pursuant to sections 329, 504 and 1103 of the Bankruptcy Code and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure previously filed by Buck in these cases: (i) Buck holds neither a claim against, nor an interest in, the Debtors, and no beneficial interest in the Debtors, directly or indirectly, has been acquired or transferred by Buck or for Buck's benefit since the commencement of these cases; (ii) Buck represents no interest adverse to the Debtors with respect to matters upon which it is engaged; and (iii) Buck is a "disinterested person" under section 101(14) of the Bankruptcy Code.

12. No agreement or understanding exists between Buck and any other person or entity for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

[REST OF PAGE INTENTIONALLY LEFT BLANK]

WHEREFORE, Buck respectfully requests that this Court enter an order: (i) allowing Buck's request for compensation in the sum of \$27,576.00 for actual, reasonable and necessary professional services rendered on behalf of the Committee during the Compensation Period; (ii) directing the Debtors to pay Buck the full amount of such compensation to the extent not already paid; and (iii) for such other and further relief as this Court deems just.

Dated: Pittsburgh, Pennsylvania
November 14, 2007

BUCK CONSULTANTS, LLC

By: /s/ Mary P. Mitchell
Mary P. Mitchell
500 Grant Street
Pittsburgh, Pennsylvania 15219
Telephone: 412-394-3078

EXHIBIT A
MONTHLY FEE STATEMENTS

**United States Bankruptcy Court
Southern District of New York**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

**Eleventh Fee Statement of Buck Consultants, LLC
For the Period June 1, 2007 – June 30, 2007**

July 12, 2007

Mr. John Sheehan
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Client #: 00019804
Invoice #: 179327

PLEASE REMIT TO:
Buck Consultants, LLC
Formerly Mellon Consultants, LLC
Dept. CH 14061
Palatine, IL 60055-4061

EIN: 13-3954297

Terms: Payable upon receipt. Interest
accrues after 30 days from the invoice date
at 1% per month.

Direct Inquiries to:
Judy Daszkiewicz - Finance Dept.
Email: Judith.Daszkiewicz@acs-hro.com
Phone: (201) 902-2842
Fax: (201) 902-2420

Delphi – Pension and OPEB Related Charges for the period June 1 through June 30 2007:

Review Memorandum of Understanding, Term Sheet and
attachments regarding pension and OPEB benefits, and comparison
to analysis provided previously

\$1,000.00

	<u>Hours</u>	<u>Billable Rate</u>	<u>Total</u>
Mary P. Mitchell	2.00	\$500.00	\$1,000.00

SERVICE LIST

Skadden, Arps, Slate, Meagher & Flom LLP
Att'n: John Wm. Butler, Jr., Esq.
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

Office of the United States Trustee
for the Southern District of New York
Att'n: Alicia M. Leonhard, Esq.
33 Whitehall Street, Suite 2100
New York, New York 10004

Latham & Watkins LLP
Att'n: Robert J. Rosenberg, Esq.
885 Third Avenue
New York, New York, 10022-4802

Simpson Thacher & Bartlett LLP
Att'n: Kenneth S. Ziman, Esq
425 Lexington Avenue
New York, New York, 10017

Davis Polk & Wardell,
Att'n: Donald S. Bernstein, Esq.
450 Lexington Avenue
New York, New York, 10017)

Fried, Frank, Harris, Shriver & Jacobson
One New York Plaza
New York, NY 10004
Attn: Brad Eric Scheler

David Sherbin, Esq.
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

Mr. John Sheehan
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Valerie Venable
GE Plastics, Americas
9930 Kincey Avenue
Huntersville, NC 28078

Legal Cost Control, Inc.
255 Kings Highway East,
Haddonfield, NJ 08033
Attn: Joe Sykes

Buck Consultants, LLC.
Report Run Date : 07-05-2007
Amounts in USD
Period End Date: 06/30/2007
Frequency : M
WIP DETAIL REPORT
(Sorted by Client Location, Account Manager and Client Name)
Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Manager : Mitchell, Mary P (40812543)

CLIENT TIME REPORT SECTION

Project : Due Diligence Actuarial Review (00019804-0001)
Service Deliverable : DB VAL. QUALIFIED (RET01)
Task : Consulting - General (025)
Timekeeper Name Work Date Work Hours Work Amount Notes
Mitchell, Mary P 06-26-2007 2.00 1,000.00 review memorandum of understanding, term sheet and attachments regarding pension and opeb provisions
Task Total: 2.00 1,000.00
Service Deliverable Total: 2.00 1,000.00

Service Deliverable : OTHER A (RET27)
Task : Admin - General (005)
Timekeeper Name Work Date Work Hours Work Amount Notes

Thompson Haas, Audrey 06-11-2007 0.50 72.00 Bill preparation
Task Total: 0.50 72.00
Service Deliverable Total: 0.50 72.00

Service Deliverable : T&I Fee (RET)
Task : Consulting - General (025)
Timekeeper Name Work Date Work Hours Work Amount Notes

T & I FEE (RET), T & I 06-30-2007 0.00 64.32
Task Total: 0.00 64.32
Service Deliverable Total: 0.00 64.32
Project Total: 2.50 1,136.32

*Applicant has voluntarily written off \$136.32 in legal fees and expenses.

**United States Bankruptcy Court
Southern District of New York**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

**Twelfth Fee Statement of Buck Consultants, LLC
For the Period July 1, 2007 – July 31, 2007**

August 14, 2007

Mr. John Sheehan
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Client #: 00019804
Invoice #: 181498

PLEASE REMIT TO:
Buck Consultants, LLC
Formerly Mellon Consultants, LLC
Dept. CH 14061
Palatine, IL 60055-4061

EIN: 13-3954297

Terms: Payable upon receipt. Interest
accrues after 30 days from the invoice date
at 1% per month.

Direct Inquiries to:
Judy Daszkiewicz - Finance Dept.
Email: Judith.Daszkiewicz@acs-hro.com
Phone: (201) 902-2842
Fax: (201) 902-2420

Delphi – Pension and OPEB Related Charges for the period
July 1 through July 31, 2007:

Services in connection with the UAW Memorandum of Understanding,
Term Sheet and attachments regarding pension and OPEB benefits, including: \$ 11,188

- Comments on the pension and OPEB sections of the UAW memo, submitted July 2
- Preparation of information request regarding pension and OPEB and discussion with Mesirow, July 3
- Review draft memo and provide comments, and attendance by conference call of the professionals and Committee meetings July 9th
- Conference call with Mesirow and Latham regarding Term Sheet and review of Benefit Guarantee agreement
- Preparation of pension/OPEB questions regarding the Term Sheet, conference call with professionals and Delphi regarding questions, and draft memo with responses to questions, submitted July 11
- Review updated memo, provide information regarding OPEB retirees and respond to questions regarding pension and OPEB, July 12th and 13th

	<u>Hours</u>	<u>Rate</u>	<u>Billable Total</u>
Peter J. McCormick	1.00	\$628.00	\$ 628.00
Mary P. Mitchell	18.00	\$520.00	\$ 9,360.00
Robin B. Simon	2.00	\$600.00	\$ 1,200.00

SERVICE LIST

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Chicago, Illinois 60606

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David Sherbin, Esq.
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

Mr. John Sheehan
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Valerie Venable
GE Plastics, Americas
9930 Kinsey Avenue
Huntersville, NC 28078

Legal Cost Control, Inc.
255 Kings Highway East,
Haddonfield, NJ 08033
Attn: Joe Sykes

Buck Consultants, LLC.
Report Run Date : 08-02-2007
Amounts in USD
WIP DETAIL REPORT
(Sorted by Client Location, Account Manager and Client Name)
Period End Date: 07/31/2007
Frequency : M

Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Manager : Mitchell, Mary P (40812543)

CLIENT TIME REPORT SECTION

Project : Due Diligence Actuarial Review (00019804-0001)
Service Deliverable : Plan Design- Retiree (HWC19)
Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Simon, Robin B	07-11-2007	0.75	450.00	review of file for prep for discussion on terms of agreement
Simon, Robin B	07-12-2007	1.25	750.00	discussion of terms of agreement ` Note also .1 hr on 7/13 discussion pension impact
Task Total:		2.00	1,200.00	
Service Deliverable Total:		2.00	1,200.00	

Service Deliverable : T&I Fee (HWC) (HWC21)
Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
T & I Fee (HWC), T & I 07-31-2007		0.00	72.00	
Task Total:		0.00	72.00	
Service Deliverable Total:		0.00	72.00	

Service Deliverable : DB VAL. QUALIFIED (RET01)
Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Mitchell, Mary P	07-02-2007	2.00	1,040.00	provide comments regarding pension and opsb provisions of term sheet/memorandum of understanding
Mitchell, Mary P	07-03-2007	1.00	520.00	discussion with Mesirov regarding comments on mou/term sheet, preparation of request for information from company
Mitchell, Mary P	07-09-2007	4.50	2,340.00	review draft and provide comments for mou/term sheet, professionals and committee call attendance by phone
Mitchell, Mary P	07-10-2007	2.00	1,040.00	conf call w/Mesirov and Latham regarding term sheet and pension/opsb provisions, review original benefit guarantee documents
Mitchell, Mary P	07-11-2007	4.50	2,340.00	review benefit guarantee document, draft questions regarding term sheet, conf call w/ Delphi regarding questions, draft memo with responses to questions
Mitchell, Mary P	07-12-2007	2.50	1,300.00	review memos, discuss opsb issues w/buck chief opsb actuary, provide number of opsb retirees
Mitchell, Mary P	07-13-2007	1.50	780.00	response to questions regarding pension/opsb benefits
Task Total:		18.00	9,360.00	
Service Deliverable Total:		18.00	9,360.00	

Buck Consultants, LLC.
Report Run Date : 08-02-2007
Amounts in USD
WIP DETAIL REPORT
(Sorted by Client Location, Account Manager and Client Name)
Period End Date: 07/31/2007
Frequency : M

Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Manager : Mitchell, Mary P (40812543)

Service Deliverable : OTHER A (RET27)
Task : Admin General (005)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Thompson-Haas, Audrey	07-11-2007	0.50	74.00	Bill preparation
Task Total:		0.50	74.00	
Service Deliverable Total:		0.50	74.00	

Service Deliverable : LEGAL CONSULTING - PROGRAM DESIGN (RETB3)
Task : Consulting - General (025)
Timekeeper Name Work Date Work Hours Work Amount Notes
McCormick, Peter J 07-05-2007 0.75 471.00 tw/Ben P. M Mitchell, review memo on MOU, arrange for M Mitchell comments
McCormick, Peter J 07-06-2007 0.25 157.00 Review revised memo on MOU, tw/M Mitchell
Task Total: 1.00 628.00
Service Deliverable Total: 1.00 628.00

Service Deliverable : T&I Fee (RET) (RETTI)				
Task : Consulting - General (025)				
Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
T & I FEE (RET), T & I	07-31-2007	0.00	603.72	
Task Total:		0.00	603.72	
Service Deliverable Total:		0.00	603.72	
Project Total:		21.50	11,937.72	

Applicant is voluntarily reducing its fees and expenses by the aggregate \$749.72 as reflected above.

**United States Bankruptcy Court
Southern District of New York**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

**2nd Amended
Thirteenth Fee Statement of Buck Consultants, LLC
For the Period August 1, 2007 – August 31, 2007**

September 13, 2007

Mr. John Sheehan
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Client #: 00019804
Invoice #: 183034

PLEASE REMIT TO:
Buck Consultants, LLC
Formerly Mellon Consultants, LLC
Dept. CH 14061
Palatine, IL 60055-4061

EIN: 13-3954297

Terms: Payable upon receipt. Interest
accrues after 30 days from the invoice date
at 1% per month.

Direct Inquiries to:
Judy Daszkiewicz - Finance Dept.
Email: Judith.Daszkiewicz@acs-hro.com
Phone: (201) 902-2842
Fax: (201) 902-2420

Delphi – Pension and OPEB Related Charge For the period
August 1 through August 31, 2007:

Services in connection with the Memorandum of Understanding,
Term Sheet and attachments regarding pension and OPEB benefits, including: \$ 15,388

- Review of and comments on the pension and OPEB sections of the IUE-CWA memo, submitted August 9
- Review of and comments on the pension and OPEB sections of the IAM, IBEW, and IUOE memo, submitted August 8 and August 9
- Review of and comments on the pension and OPEB sections of the USW memo, submitted August 21
- Conference call with Mesirow, Jefferies, FTI, and Delphi, August 9th
- Review of Business Plan and back-up material to Business Plan
- Comments on Section 7.22(e) of reorganization plan, submitted August 21
- Conference with professionals and Delphi regarding the Business Plan and preparation of comments regarding pension and OPEB section of the Plan, submitted August 24
- Review of Global Settlement Agreement and comments on pension and OPEB sections, submitted August 29; including estimate of service cost reimbursement to GM

<u>Professional</u>	<u>Hours</u>	<u>Rate</u>	<u>Billable Total</u>
Jeffrey A. Johns	1.00	\$308.00	\$ 308.00
Mary P. Mitchell	29.00	\$520.00	\$15,080.00

SERVICE LIST

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for the Southern District of New York
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New York, New York 10004

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New York, New York, 10022-4802

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New York, New York, 10017

Davis Polk & Wardell,
Att'n: Donald S. Bernstein, Esq.
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Attn: Brad Eric Scheler

David Sherbin, Esq.
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Troy, Michigan 48098

Mr. John Sheehan
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5725 Delphi Drive
Troy, MI 48098

Valerie Venable
GE Plastics, Americas
9930 Kinsey Avenue
Huntersville, NC 28078

Legal Cost Control, Inc.
255 Kings Highway East,
Haddonfield, NJ 08033
Attn: Joe Sykes

Buck Consultants, LLC.
Report Run Date : 09-05-2007
Amounts in USD
WIP DETAIL REPORT
(Sorted by Client Location, Account Manager and Client Name)
Period End Date: 08/31/2007
Frequency : M

Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Manager : Mitchell, Mary P (40812543)

CLIENT TIME REPORT SECTION

< Type 1 Project >				
Project : Due Diligence Actuarial Review (00019804-0001)	Task : Consulting - General (025)	Timekeeper Name	Work Date	Work Hours
Service Deliverable : DB VAL. QUALIFIED (RET01)				
Notes	Work Amount	Work Hours	Work Date	Timekeeper Name
begin review iam, ibew, iue and iue-cwa agreements	260.00	0.50	08-03-2007	Mitchell, Mary P
review iam, ibew, iue and iue-cwa agreements for impact on pension/opeb benefits, compare with uaw agreement, and review nonrepresented employees agreement	2,340.00	4.50	08-07-2007	Mitchell, Mary P
comments on IAM, IBEW, IUOE agreements, review of IUE-CWA agreements, and review of pension/opeb benefits under new contract	1,820.00	3.50	08-08-2007	Mitchell, Mary P
conf call w/mesirov, jefferies, fti and delphi, provide pension/opeb comments in the iue memo and the splinter unions memo	2,080.00	4.00	08-09-2007	Mitchell, Mary P
review USM agmt/term sheet	260.00	0.50	08-10-2007	Mitchell, Mary P
review usw memo and provide comments on pension/opeb sections, review business plan, provide comments on section 7.22(e) of reorganization plan	520.00	1.00	08-20-2007	Mitchell, Mary P
review business plan backup	1,560.00	3.00	08-21-2007	Mitchell, Mary P
review business plan backup, conference call w/ professionals and delphi regarding new business plan	520.00	1.00	08-22-2007	Mitchell, Mary P
prepare comments on business plan regarding pension/opeb information	1,560.00	3.00	08-23-2007	Mitchell, Mary P
review global settlement agreement regarding pension/opeb provisions	2,080.00	4.00	08-24-2007	Mitchell, Mary P
provide comments on global settlement agreement	1,040.00	2.00	08-28-2007	Mitchell, Mary P
est service cost for benefit accruals in gm hrp, call w/latham regarding pension and opeb provisions of the global settlement agreement	520.00	1.00	08-29-2007	Mitchell, Mary P
	520.00	1.00	08-30-2007	Mitchell, Mary P
Task Total:	15,080.00	29.00		

Task : Peer Review (115)	Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
	Johns, Jeffrey A	08-24-2007	1.00	308.00	Peer review pension/opeb issues
Task Total:			1.00	308.00	
Service Deliverable Total:			30.00	15,388.00	

Service Deliverable : OTHER A (RET27)				
Task : Admin General (005)				
Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Thompson-Haas, Audrey	08-10-2007	0.50	74.00	Bill preparation
Task Total:		0.50	74.00	
Service Deliverable Total:		0.50	74.00	

Buck Consultants, LLC.
Report Run Date : 09-05-2007
Amounts in USD

WIP DETAIL REPORT
(Sorted by Client Location, Account Manager and Client Name)

Period End Date: 08/31/2007
Frequency : M

=====

Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Manager : Mitchell, Mary P (40812543)

=====

Service Deliverable : T&I Fee (REF) (REFTH)
Task : Consulting General (025)

=====

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
T & I FEE (REF), T & I 08-31-2007		0.00	927.72	
Task Total:		0.00	927.72	
Service Deliverable Total:		0.00	927.72	
Project Total:		30.50	16,389.72	

*Applicant has voluntarily reduced its fees and expenses by the sum of \$1,001.72.

=====
File: /tb/dl/work/reports/gap/M/082007408125430001980400000000M001.txtProject: 00019804-0001 [Time Charges] Page: 2
Buck Consultants, LLC. WIP DETAIL REPORT Period End Date: 08/31/2007
Report Run Date : 09-05-2007 (Sorted by Client Location, Account Manager and Client Name) Frequency : M
Amounts in USD
=====
Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Manager : Mitchell, Mary P (40812543)
=====

S U M M A R Y O F C L I E N T C H A R G E S
=====

Client : 00019804 - Delphi Corporation

	Total Hours	Total Fees	Total Expenses	Total Client Charges
Client Total:	30.50	16,389.72	0.00	16,389.72

EXHIBIT B

CERTIFICATION BY MARY P. MITCHELL

BUCK CONSULTANTS, LLC

500 Grant Street

Suite 2900

Pittsburgh, PA 15219

Telephone: 412-394-3078

Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.)	
	)	Jointly Administered
)	

**CERTIFICATION WITH RESPECT TO FOURTH APPLICATION OF BUCK
CONSULTANTS, LLC FOR ALLOWANCE AND PAYMENT OF
COMPENSATION AS PENSION AND BENEFITS ACTUARY TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Mary P. Mitchell, a Principal-Retirement of Buck Consultants, LLC ("Buck"), as Pension and Benefits Actuary to the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 cases of Delphi Corporation and its debtor affiliates (the "Debtors"), in compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines," and collectively the "Local Guidelines"), hereby certifies as follows:

1. I have reviewed the Fourth Fee and Expense Application of Buck Consultants (the “Application”), for the period from June 1, 2007 through September 30, 2007 (the “Compensation Period”), which seeks approval of certain fees incurred by Buck as pension and benefits actuary to the Committee in connection with the above captioned chapter 11 cases.

As required by Section B. 1 of the Local Guidelines, I certify that:

- (a) I have read the application;
- (b) To the best of my knowledge, information and belief formed after reasonable inquiry the fees and disbursements sought in the Application fall within the Local Guidelines;
- (c) The fees sought are charged in accordance with practices customarily employed by Buck and generally accepted by Buck’s clients; and
- (d) Buck does not make a profit on any expenses charged in these cases whether such expenses are incurred by Buck in-house or through a third party.

2. As required by Section B. 2 of the Local Guidelines, I certify that all of Buck’s Monthly Statements were sent to members of the committee, the Debtors and the Office of the United States Trustee for the Southern District of New York, among others, not later than 20 days after the end of the month to which each Monthly Statement applied (except that Buck’s Second fee statement was served six months after the initial work was started).

3. As required by Section B. 3 of the Local Guidelines, I certify that the members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District of

New York, among others, will each be provided with a copy of the Application at least ten (10) days in advance of the hearing to consider the Application.

I certify the foregoing to be true and correct.

Dated: November 14, 2007
Pittsburgh, Pennsylvania

BUCK CONSULTANTS, LLC

/s/ Mary P. Mitchell
Mary P. Mitchell